

Non-routine or Specialized Cleaning and Restoration Activities Distinguished from Janitorial Services

Purpose

This Excise Tax Advisory (ETA) addresses the types of specialized cleaning services or restoration activities that are subject to the retailing business and occupation (B&O) tax and retail sales tax, and how such services differ from “janitorial services” subject to the service and other B&O tax.

“Janitorial services” defined

RCW 82.04.050(2)(d) defines “janitorial services” as:

[T]hose cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. The term “janitorial services” does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal or sandblasting[.]

WAC 458-20-172 (Rule 172) further clarifies that “janitorial services” include activities performed ordinarily (regularly and normally) by commercial janitor service businesses.

Several examples that are typically “janitorial services” include:

- Washing of interior and exterior window surfaces
 - Floor cleaning and waxing
 - Cleaning of interior walls and woodwork
 - Cleaning in place of rugs, drapes and upholstery
 - Dusting
 - Disposal of trash
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- Cleaning and sanitizing bathroom fixtures

Accordingly, activities will constitute janitorial services if the activities involve light cleaning similar to examples identified above and the activity is of a type performed ordinarily (regularly and normally) by commercial janitor service businesses.

**Non-routine
or specialized
activities**

RCW 82.04.050(2)(d) provides that the term “retail sale” includes:

The sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to ... [t]he cleaning, fumigating, razing, or moving of existing buildings or structures, but does not include the charge made for janitorial services[.]

Thus, providing non-routine or specialized services to clean or restore an existing building or structure is classified as a retail sale and subject to tax under the retailing B&O classification and retail sales tax.

RCW 82.04.050(2)(d) and Rule 172 provide several examples of activities that are not janitorial services (i.e. not ordinarily (regularly and normally) performed by a commercial janitor service):

- Painting
- Papering
- Repairing
- Snow removal
- Sandblasting
- Cleaning the exterior walls of buildings
- Cleaning of septic tanks
- Special clean up jobs required by construction, fires, floods, etc.
- Furnace or chimney cleaning
- Cleaning of plant or industrial machinery or fixtures

Similar to the examples listed directly above, the following is a non-exclusive list of specialized or non-routine cleaning services and restoration activities:

- Grout or tile repair or re-grouting
- Refinishing floors, countertops, cabinets, furniture, etc.
 - For purposes of this ETA, “refinishing” includes repairing, resurfacing, or reapplying paint, lacquer, varnish, stain, coating, or any other finish to a surface or material, such as a wood, tile, laminate, vinyl, glass, porcelain, fiberglass, acrylic, metal, etc.
- Mold abatement
- Hood cleaning
- Tap cleaning
- Removing and/or cleaning drain clogs
- Deep fryer oil filtration/cleaning
- Duct cleaning
- Smoke smell removal

- Hoarder cleanup
- Cleanup of asbestos, biohazard, hazmat, meth lab, crime scene, etc.
- Cleaning fish tanks
- Indoor/outdoor hot tub or pool cleaning and chemical maintenance

Examples

The following examples identify a number of facts and then state a conclusion. These examples should only be used as a general guide. The tax results of other situations must be determined after a review of all the facts and circumstances.

1. Cleaning and sealing tile and grout floors

Facts:

- ZYX Tile & Grout Company (ZYX) provides services to clean and seal tile and grout on floors and walls, which do not involve special clean up jobs (see ETA 3208.2018, *Special Clean Up Jobs Required by Construction, Fires, Floods, and Other Similar Events or Emergencies*).

Result:

- Floors and walls made out of tile and grout require cleaning appropriate for the surface.
 - Sealing is similar to waxing, which is considered a “janitorial service.”
 - Waxing and sealing are both done to coat and protect a surface, and both are ordinarily performed (regularly and normally) by a commercial janitor service.
 - Waxing often involves stripping previous layers of wax prior to applying new wax.
 - Waxing may be more typical on certain floors, while sealing is typically recommended for grout surfaces due to grout’s porous nature.
- ZYX is cleaning floors and interior walls.
- ZYX’s cleaning and sealing of tile and grout floors and interior walls is a “janitorial service” subject to tax under the service and other activities B&O tax classification.

2. Tile and grout floor repair, recoloring, and refinishing

Facts:

- Assume the same facts as Example 1 above, except that ZYX also provides services to tile and grout beyond cleaning and sealing, including re-grouting (i.e., removing old grout and installing new grout and caulk); repairing the grout and/or tile to remove and replace cracked or stained grout and/or tiles; refinishing tile; and recoloring the grout.
- These services are sold separately from ZYX’s cleaning and sealing services.

Result:

- Each of these activities is a specialized service and involves more than light cleaning ordinarily (regularly and normally) performed by a commercial janitor service.
- ZYX’s services are specialized cleaning or restoration activities subject to the retailing B&O tax and the retail sales tax.

3. **Refinishing floors and other surfaces**

Facts:

- WVU Refinishing (WVU) refinishes hardwood floors and other hardwood surfaces.
- WVU uses sandless refinishing processes to apply layers of polyurethane similar to painting and staining.
- The refinishing process may significantly alter the appearance of the floor, including altering or restoring coloration.
- The refinished surface is intended to last many years and not require normal and regular re-application.

Result:

- WVU's refinishing service is a specialized or non-routine activity subject to the retailing B&O tax and retail sales tax because it involves more than is ordinarily (regularly and normally) performed by a commercial janitor service.
